

3 rates stated in section two (2) hereof. If any employer has paid his
 4 contribution before such determination of his rate for the year 1951
 5 has been made by the commission, said contribution shall be credited
 6 to his account and his future contributions shall be adjusted accord-
 7 ingly, or said contribution shall be refunded if it is determined that no
 8 contribution is required.

1 SEC. 5. This Act being deemed of immediate importance shall be
 2 in full force and effect upon its publication in The Lamoni Chronicle, a
 3 newspaper published at Lamoni, Iowa, and in the Oskaloosa Tribune-
 4 Press, a newspaper published at Oskaloosa, Iowa.

Approved April 5, 1951.

I hereby certify that the foregoing act was published in The Lamoni Chronicle, La-
 moni, Iowa, April 12, 1951, and in the Oskaloosa Tribune-Press, Oskaloosa, Iowa, April
 13, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 62

EMPLOYMENT SECURITY

S. F. 447

AN ACT to amend section ninety-six point seven (96.7), Code 1950, relating to pay-
 ments charged against an employer.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section ninety-six point seven (96.7), sub-
 2 section three a. two (3-a-(2)), Code of 1950, by adding at the end of said
 3 section the following: "Provided, that in any case in which a claimant
 4 to whom such benefits are paid is in the employ of a base period em-
 5 ployer at the time he is receiving such benefits, and he is receiving the
 6 same employment from such employer that he received during his
 7 base period, then no charge of benefits paid to such claimant shall be
 8 made against the account of such employer."

Approved April 16, 1951.

CHAPTER 63

OLD AGE AND SURVIVORS INSURANCE

H. F. 531

AN ACT to amend section ninety-seven point forty-five (97.45), Code 1950, relating
 to old age and survivors insurance.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section ninety-seven point forty-five (97.45),* Code
 2 1950, is hereby amended by striking from subsection two (2) thereof
 3 all of paragraph (b) and inserting in lieu thereof the following: "(b)
 4 Any service performed in any calendar quarter in which the remunera-
 5 tion for such service does not equal or exceed the sum of two hundred

*Figures added by Code editor; see §3.1, Code 1950.